Four Objectives to Ensure Sound Legislative Review Process



• All tax expenditures will receive review according to a strategic schedule.



Reviews will draw clear conclusions based on measurable goals.



3 Reviews will assess the benefits and costs.



• Reviews will inform policy choices.

Roles and Responsibilities in Legislative Review Process

Role/Function	Responsibilities	Considerations	Who?
Oversight Entity	 Oversees review process Approves review schedule Approves goals and metrics for programs being reviewed Receives review results and obtains technical expert input, if needed, on results and the quality of review. Reports results, comments and other input to Action Entity(s) 	 Impact on entity's operations and role Special expertise or authorities needed Balanced, objective perspective 	 Options: Taxation Committee Appropriations Committee Government Oversight Committee Other special committee comprised of legislators, citizens or both
Staffing Entity	 Supports Oversight Entity Proposes schedule for reviews Proposes goals, metrics and type of review for each program Manages contractual relationships as necessary 	 Impact on entity's operations and role Resources needed Relationship/coordination between Staffing and Review Entities 	Options:OFPROPEGAMaine Revenue Services
Review Entity	 Conducts reviews Reports results and recommendations to Oversight Entity 	 Impact on entity's operations and role Neutral, objective perspective Different entities for different reviews Resources needed Special expertise needed Access to required data 	 Options: OPEGA Maine Revenue Services DECD Combination of Above External Entity (i.e. Contractor)
Action Entity(s)	 Receives and considers review results, recommendations and input from Oversight Entity Takes action on recommendations, through budget or legislation, as appropriate 	Special authorities needed	 Options: Taxation Committee Appropriations Committee Government Oversight Committee Other special committee

One example of how to design the process

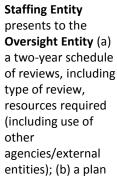
1. By beginning of session, 2015

2. By end of session, 2015

3. By beginning of session, 2016

4. During session, 2016

5. By beginning of session, 2017



for ensuring all tax

reviewed within X

years; and (c) draft

goals and metrics

expenditure to be

for each tax

reviewed.

expenditures will be

The **Oversight Entity** approves the schedule, plan, goals and metrics.

Review Entity (working, as appropriate with other entities such as Revenue Services and DECD) begins reviews. Staffing and Review Entities report to Oversight Entity on results of first half of reviews.

Oversight Entity will confirm the validity of the reviews. In doing so, they may hear from external experts.

They will report the results, including any recommendations to the **Action Entity**.

Staffing Entity may also present any amendments to schedule.

The Action Entity deliberates over the results of the reviews and holds hearings.

The Action Entity recommends adjustments to the budget and/or introduces legislation as necessary regarding further action on each of the reviewed tax expenditures.

Staffing and Review Entities report to Oversight Entity on results of second half of reviews, repeating steps 3-5.

Steps 1-2 is repeated for the upcoming biennium.

Key Provisions

- Define roles and responsibilities
- Define types of review (Full vs. Expedited Review)
- Establish expected objectives and deliverables from each type of review
- Address data availability and accessibility